



**City of McMinnville
Transient Lodging Tax Return
Providers**

City of McMinnville
230 NE Second Street
McMinnville, OR 97128
Phone: 503-434-7301
Fax: 503-435-5860
www.mcminnvilleoregon.gov

| Quarter | Dates included | Payment Due Date |
|-------------------------|-------------------------|------------------|
| 1 st Quarter | January 1 – March 31 | April 30 |
| 2 nd Quarter | April 1 – June 30 | July 31 |
| 3 rd Quarter | July 1 – September 30 | October 31 |
| 4 th Quarter | October 1 – December 31 | January 31 |

Name of Establishment _____

Quarter _____

(1st, 2nd, 3rd, or 4th Quarter)

| Tax Information | Month 1 | Month 2 | Month 3 |
|--|---------|---------|---------|
| 1 -Total Gross Quarterly Receipts from Room Rentals | | | |
| 2 -Federal Agency Exemption | | | |
| 3 -Gross Receipts from Transient Lodging Intermediaries | | | |
| 4 -Rooms Occupied for 30 Days or more Exemption | | | |
| 5 -Total Exemptions (Add lines 2, 3, & 4) | | | |
| 6 -Taxable Rent (Line 1 minus line 5) | | | |
| 7 -Tax Rate | 10% | 10% | 10% |
| 8 -Tax Due (Line 6 times 10% tax rate) | | | |
| 9 -Administrative Fee (Line 8 times 5%) | | | |
| 10 -Total Current Tax Due (Line 8 minus line 9) | | | |
| 11 -Adjustment for Prior Period (over/short) | | | |
| 12 -Total Tax Due Per Month (Line 10 plus or minus line 11) | | | |

Grand Total Tax Due (total of all three months line 12) _____

| Occupancy Information | Month 1 | Month 2 | Month 3 |
|---|---------|---------|---------|
| 13 -Total Room Nights (# of rooms x # nights available) | | | |
| 14 -Room Nights Occupied (# of nights each available room is occupied) | | | |

I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signature _____ Date _____

Make checks payable to the City of McMinnville and mail to: City of McMinnville, Finance Department - TLT, 230 NE Second Street, McMinnville OR 97128

Gross Receipts from Transient Lodging Tax Intermediaries

Quarter: _____

| Name of Transient Lodging Intermediary | Address of Transient Lodging Tax Intermediary | Contact Information for Transient Lodging Tax Intermediary | Amount of Payment Received |
|--|---|--|----------------------------|
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Total Amount of Payment Received from Transient Lodging Intermediaries:

Equals Total of all 3 months, Line 3, Page 1

Instructions for completing the Transient Lodging Tax Return Form for Providers

This form is available online. Go to www.mcminnvilleoregon.gov and type "transient lodging tax" in the Search field in the top right corner.

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Name of Establishment – Name of the lodging facility

Quarter – Indicate which quarter is being reported.

Line 1 Total Gross Receipts from Room Rentals must be reported on the Return by month. This includes all rents, both taxable rents and rents that are exempt from tax. Do not include the tax you collected for room rentals in the amount for Total Gross Receipts from Room Rentals.

Line 2 Federal Agency Exemption – Any federal government employee traveling on official government business, who presents their federal government identification

Line 3 Gross Receipts from Transient Lodging Intermediaries – Payments you received from Transient Lodging Tax Intermediaries (e.g., online travel companies) that rent your lodging space directly to the customer. Do not include transactions for which you collected the tax directly from customers.

Line 4 Rooms Occupied 30 Days or more Exemption – Any occupancy exceeding thirty or more successive calendar days

Line 5 Total Exemptions – Sum of lines 2, 3 and 4. For complete list of lodging exclusions and exemptions, see the following page

Line 6 Taxable Rent – Line 1 minus Total Exemptions from line 5

Line 7 Tax Rate – Transient Lodging Tax rate for McMinnville is 10%

Line 8 Tax Due – Taxable Rent from line 6 times 10% tax rate

Line 9 Administrative Fee – Tax Due from line 8 times 5%

Line 10 Total Current Tax Due – Tax Due from line 8 minus Administrative Fee from line 9

Line 11 Adjustment for Prior Period (over) or short – If you have received notification from the City indicating there was an error in the computation of tax in a prior quarter, use this line for the adjustment.

Line 12 Total Tax Due Per Month – Total Current Tax Due from line 10 plus or minus adjustments from line 11

Line 13 Total Room Nights – Number of rooms that are available multiplied by number of nights the rooms are available

Line 14 Room Nights Occupied – Number of nights that each room included in the calculation on Line 13 was occupied

Instructions for completing the Transient Lodging Tax Return Form for Providers (continued)

Signature – Person declaring information provided is correct and true.

Date – Indicate the date you are completing the form.

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City of McMinnville Finance Department - TLT
230 NE Second Street, McMinnville OR 97128

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Gross Receipts from Transient Lodging Intermediaries – Report all transactions with transient lodging tax intermediaries for each month included in the quarter. A lodging intermediary is a person, other than a provider, who facilitates the retail sale and charges for the occupancy of transient lodging. Generally, transient lodging tax intermediaries are online travel companies, such as Orbitz, Priceline, etc. Only include the amount that you actually received from each intermediary; you do not need to determine the retail price the intermediary charged to customers.

Submit this schedule with your quarterly Tax Return.

Listed below are types of lodging that are Excluded or Exempt from Transient Lodging Tax:

Lodging Excluded from Transient Lodging Tax

- Dormitory rooms used for educational purposes

Lodging Exempt from Transient Lodging Tax

- Any occupancy exceeding thirty (30) or more successive calendar days
- Any person who pays for lodging on a monthly basis, irrespective of the number of days in the month
- Any occupant in a hospital room, medical or mental health facility, convalescent home, home for aged people, or a government owned and operated public institution
- Any person housed through an emergency shelter or disaster program where the Rent is paid with government assistance funds
- Any federal government employee traveling on official business, who presents an official Government Exemption Certificate, official travel authorization, or federal government identification
- Gross receipts from transient lodging intermediaries for rooms sold on or after 7/1/2015

Note: City exemptions may differ from State of Oregon transient lodging tax exemptions. Information on the State tax may be found online at the Oregon Department of Revenue website.

Please contact the Finance Department at TLT.Finance@ci.mcminnville.or.us or call 503-434-7301 if you have any questions.